DOCUMENT RESUME

ED 425 505 EA 029 289

AUTHOR Mathis, William J.
TITLE Finance Reform in Vermont: The Legislature Responds to the Brigham Supreme Court Decision.
PUB DATE 1998-04-00
NOTE 17p.; Paper presented at the Annual Meeting of the American Educational Research Association (San Diego, CA, April 13-17, 1998).
PUB TYPE Reports - Descriptive (141) -- Speeches/Meeting Papers (150)
EDRS PRICE MF01/PC01 Plus Postage.
DESCRIPTORS *Educational Equity (Finance); *Educational Finance; Educational Legislation; Elementary Secondary Education; Expenditure per Student; *School District Spending; School Funds; School Taxes; *State Legislation
IDENTIFIERS *Vermont

ABSTRACT

In Brigham et al. v. State of Vermont (1997), the Vermont Supreme Court struck down the previous state-funding system and directed the legislature to come up with a new system that would eliminate the inequities among the local school districts. An analysis of this decision and its consequences is offered here. The paper recaps the funding system prior to 1997 and describes how the previous finance system relied too heavily on local property taxes. As state aid dropped, per pupil expenditures varied widely, ranging from $2,961 to $7,726. This inequity prompted the Brigham case and led to a massive restructuring of educational finance in the form of the Equal Education Opportunities Act. The state drew on a statewide property tax, block grants, an income-sensitive property tax, new taxes, and other programs to fund these financial changes. With the funding in place, the legislature stipulated that local control was the best way to allocate the resources. This emphasis on local control was leavened by a state-curriculum framework, new assessment standards, standardized achievement tests, local goal-setting and action plans, and state standards and yearly progress reports. In the first year of the program, poor towns moderately increased their spending and richer towns cut their budgets, indicators of increasing financial equity. (Contains 15 references.) (RJM)

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ED 425 505

Fiscal Issues: Reform and Equity

FINANCE REFORM IN VERMONT: THE LEGISLATURE RESPONDS TO THE BRIGHAM SUPREME COURT DECISION

American Educational Research Association
San Diego, California
April, 1998

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William J. Mathis
University of Vermont
Burlington, Vermont
and
Rutland Northeast Supervisory Union
Brandon, Vermont

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I. Introduction[1]

"The distribution of a resource as precious as educational opportunity may not have as its determining force the mere fortuity of a child's residence. It requires no particular constitutional expertise to recognize the capriciousness of such a system. . . .

"In this appeal, we decide that the current system for funding public education in Vermont, with its substantial dependence on local property taxes and resultant wide disparities in revenues available to local school districts, deprives children of an equal educational opportunity in violation of the Vermont constitution."

-- Brigham, et. al. v. State of Vermont, Declaratory Judgement, Vermont Supreme Court, February 5, 1997

With these words, the Vermont Supreme Court struck down the previous state funding system and directed the legislature to come up with a new system to remedy the inequities.

At the time of the decision, Amanda Brigham was a nine year old third grader in the Whiting school. Whiting is a close-knit dairy farming town characterized by strong family values and close ties; but no one would conclude that the town had a great deal of wealth. While neat and clean, the forty student elementary school is lacking in computers, library books and instructional materials. The building is tired and reflects a maintenance budget that is far too small for the needs. At the same time, tax rates and burdens in Whiting were far greater than for near-by ski towns and more affluent villages and cities. The Whiting citizen, paying a school tax of $1.57 per hundred only had to lift his eyes from his field to the mountains to see Sherburne, home of the Killington ski resort, which only paid $0.36 in school taxes to support far higher spending. (Joint Fiscal Office, 1997).

This inequity lead to the Brigham decision and the Equal Educational Opportunity Act of 1997, known as Act 60.

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[1] While every effort is made to ensure impartiality, the reader is advised that the author was a plaintiff, finance consultant and witness in the Brigham case. He also worked with numerous legislative committees as they crafted the law and subsequent technical amendments.

Significance of the Equity and Reform System - While every Vermont school, district, citizen, taxpayer and business enterprise is directly affected, the case has implications beyond Vermont's borders.

The most creative features surround the new formula: It has a high block grant for all students, a statewide property tax, and a guaranteed yield formula with recapture provisions. It adjusts homestead property tax burdens according to income. Such a system, if proven in practice and politically sustained over time, has high promise for other states.

The educational quality aspects shift the emphasis toward outcome standards while subtracting most of the traditional input standards used in Vermont as well as across the nation. Finally, the court interpretations of adequacy as well as the traditional equity concerns may prove prescient for other state systems.

Overview - This paper will recap the funding system prior to the Brigham decision, review aspects of this decision and how it came about, examine key elements of the Equal Educational Opportunities Act, present the arguments set forth by the opponents to Act 60, review the data at this early stage of implementation, and note challenges for the future.

II. The pre-Brigham Finance System

Virtually all observers agreed that the pre-Brigham finance system was inequitable and placed far too great a reliance on local property taxes. In Vermont's case, the small size of the individual towns coupled with large differences in property wealth, assured large inequities. People differed, however, on how this problem should be solved.

At no time has the state share of expenditures exceeded 36% of educational costs. This peak was reached, for only one year, in 1987 when the then-new foundation formula was put in place. School funding has followed a saw-tooth pattern since 1935: A new formula is put in place with a large dollop of new money. As other priorities placed demands upon the state and as the economy waned, the state share gradually deteriorated to around 20%. Around this level, the impact of the tax burdens would generate a reform which typically resulted in a new type of formula with a burst of new money. This cycle was repeated seven times from 1935 to 1997 (Mathis, 1996a; 1996b). As yet to be

seen is whether the Equal Educational Opportunities Act will be a departure from or a repetition of this cycle.

The 1987 system was a typical foundation type formula with the Commissioner of Education annually establishing a foundation dollar amount for an "adequate" education which was then multiplied by the number of students to determine total district financial needs. The legislatively determined foundation tax rate was multiplied by the sum of local town property market values and the difference between needs and available resources determined the amount of state aid. In the poor economic years of the early 1990s, the foundation tax rate was manipulated to fit the available appropriation -- which resulted in costs being shifted to an already over-loaded local property tax. State aid actually dropped seven percent from 1991 through 1995. Locals had to pick up this short-fall along with all new needs and inflationary increases.

As the state share decreased, the inequities increased. Per pupil spending (current expense) ranged from $2961 per pupil to $7726 in 1995. Property wealth per pupil was even more extreme with the richest town having $116,805 of property wealth behind each student while the poorest had only $1182 -- almost a hundred times less. With the top and bottom five percent of extreme cases tossed out, the federal range ratio was 481%.

After tax income per pupil showed a lesser range from the lowest town's average income at $16,656 to a high of $267, 081. The federal range ratio was 239%. School property tax rates went from $0.02 (two cents) to $2.40 per hundred of market value. The 1995 federal range ratio on school tax rates was 271%.

Tax burden, as measured by percent of income needed to pay school taxes, ranged from 0.0% to 8.2% with a federal range ratio of 248% (Scorecard, 1996).

With discrepancies of this size, educational funding was a significant political issue. Democrats, Republicans and Progressives all bemoaned the inequities while public polls showed property tax reform as the number one issue on peoples' minds. However, little was done. First, the Vermont economy was in the doldrums and few monies were available. Second, many were fearful that any tax shift would be harmful to the ski and tourist industry (which was concentrated in low tax towns) and would thus be detrimental to the economy. Third, an underfunded foundation formula had the greatest impact on the poor towns who also had the least political leverage to bring about a reform.

Fourth, the affection for local control runs deep and apprehension about government is high.

Nevertheless, pressures for reform were overwhelming. In spring, 1994, a property tax reform effort passed the Democratically controlled House but was stopped in the Republican Senate. The same cycle occurred in 1996. However, in the fall 1996 elections, the Democrats held on to the Governor's office and the House and took over the Senate with the avowed promise and purpose of school funding/ property tax reform.

III. The Brigham Case

Given the history of failures, many reform advocates were not content to wait for political hopes to be realized. In 1995, a case was filed in Lamoille Superior Court challenging the constitutionality of the state's funding system (Brigham v. Vermont, 1995). Amanda Brigham's mother is a school board member in Whiting and she was joined by her supervisory union board colleagues of the Brandon Town School District. Other students, parents, citizens and school districts joined the case. Most notably, Spencer Howard of Hardwick and the Worcester School Board.

The plaintiffs, through Attorney Robert Gensburg of St. Johnsbury representing the American Civil Liberties Union, argued that their constitutional right to an equal education was being thwarted and that the inequitable taxing system violated the equal protection clauses of the state and federal constitutions. Jeffrey Yudien countered for the state by claiming that no constitutional entitlement was being denied because Article 68 of the state constitution merely required that, " . . . a competent number of schools ought to be maintained in each town unless the general assembly permits other provisions for the convenient instruction of youth."

In October, 1996, Lamoille County Judge John Meaker concluded that no educational entitlement existed under the state constitution and that the equal protection clauses of the federal constitution did not apply to the case. He did conclude that a Vermont equal protection right existed and that the parties could proceed to trial on the basis of this right. Article 9 states that every member of society is ". . . bound to contribute his proportion towards the expense. . . " (Constitution of Vermont, 1985; Brigham, 1995).

This procedural ruling satisfied neither the plaintiff nor the defendant. Consequently, the two parties jointly appealed to the Supreme Court to reverse Judge Meaker's decision.

The Supreme Court accepted the procedural issues and scheduled oral arguments for December, 1996. Continuing this rapid judicial pace, and with a very active interrogation by the Justices, the Supreme Court rendered a unanimous 25 page ruling on February 5, 1997. This decision not only asserted that both equal protection and educational equity rights existed under the state constitution but that these clauses were being violated and the legislature was ordered to remedy the situation.

Thus, the case was not remanded back to Superior Court for trial. From procedural motions in October, 1996 to Supreme Court declaratory judgement in February, 1997; the case was concluded.

The Court noted that the "ought to maintain an adequate number of schools" which is permissive in contemporary language is a state obligation in eighteenth century Constitutional language. Further, no other function of government was granted this constitutional standing. A long list of supporting findings from earlier courts were provided in the decision. The state argued that a state system would offend "local control." The Court noted that local control was "laudable" but not sufficient nor legally exculpatory. They opined, " Insofar as 'local control' means the ability to decide that more money should be devoted to education of children within a district, we have seen . . . such fiscal freewill is a cruel illusion" when willing towns were unable to raise sufficient monies(Brigham, 1996; Hoffman, 1997).

Upon hearing of the decision, Governor Howard Dean returned to the statehouse from skiing and opined that the decision was an event exceeded only by the Civil War.

IV. Finance Features of the Equal Education Opportunities Act

At the time the Supreme Court released their ruling, the new legislative session was barely three weeks old and modest proposals for school funding reform were being debated. These proposals were largely seen as incremental.

The court decision rocked the statehouse.

After expressions of euphoria by proponents (and dismay be opponents), the various committees were given particular aspects to address. House Ways

and Means was to address the revenue package, government operations to deal with governance, educational quality was assigned to education and so forth. Since funding reform had been on the agenda for several years, a great deal of homework and modeling had already been accomplished on a wide range of alternatives. Likewise, educational reform initiatives were active in both houses. This preparation allowed a very complex piece of legislation to be crafted, passed and signed by June 27, 1997.

The judiciary completed their work in four months and the legislative and executive branches concluded their work in another four months. This unheard of pace for both court and legislative action prompted opponents, who could not slow down or divert the process, to declare that Act 60 was a rushed and flawed piece of work.

While overall Vermont tax burdens are equal to national averages, there were obstacles and limits to the three major taxes (sales, income and property). The various small taxes and fees simply were not capable of raising sufficient revenues to address the problem (Mathis, 1996b). The Governor vowed to veto any increase in income taxes as he contended we had the highest marginal income rates in the country -- a statement that is true for the wealthiest category of Vermonters. The sales tax was inhibited by bordering New Hampshire which has no sales tax. Connecticut river valley merchants were apprehensive about losing revenues to competitors in their neighboring state.

Within these constraints, a solution was crafted with the following major features:

• Statewide Property Tax - The local property tax burden was already 42% higher than the national average. This was due to the small state education share and the property tax being the only source of local revenue. However, as noted above, this burden was very unevenly distributed across the towns. A statewide property tax was the inevitable solution as it was the only available source which could generate enough revenues. This fact had been noted by all Governors, both democratic and Republican, for the past thirty years. Consequently, a statewide property tax, set at $1.10 was established with a four year phase-in so that "gold towns" who faced significant increases to their taxes had time to adjust.

• The $5000 Block Grant - With an average current expenditure of $6400 per pupil, the state assured a $5000 block grant for each student . This

grant is funded through state general funds and the statewide property tax. The large block grant provided the equitable floor for all students and towns.

• Local Guaranteed Yield Property Tax - Federal, state block grant and categorical monies provided about 88% of the average educational expenditures. The legislature's intent was to establish a floor for everyone while still allowing local districts to determine their own level of expenditure. Likewise, all towns were to have an equal burden for an equal expenditure effort. For example, for every additional penny on the tax rate the locals voted to spend, they would receive $42 per pupil.

• The Recapture - Needless to say, some "gold" towns with large tax bases could raise far more than $42 per student with a penny increase on the tax rate. The amount raised above the $42 is returned to the state for redistribution to those towns without sufficient tax bases. While only about 15% of the towns (depending on expenditure levels and adjustments), these "gold" or "giving" towns became the center for the greatest opposition to the new formula. Although recapture provisions existed throughout the nineteenth century and for 39 years in the twentieth century, this perceived seizing of the local tax base proved controversial.

The total amount of educational funding dependent upon recapture represented only 12% of the total monies but represented a far greater share of the opposition.

• The Income Sensitive Property Tax - This unique feature, born of necessity, may prove to be the most innovative feature in the package. Governor Dean blocked any increases to the income tax and the legislature knew that the property tax was too regressive. To solve the dilemma, they capped the property tax on homesteads (house and two acres) at no more than two percent of adjusted gross income for all households making $75,000 or less. This instantly changed the tax burden from a sharply regressive system to a flat tax. One of the shortcomings of the foundation formula was that short-funding the formula hurt only a small number of poor towns which did not form a very powerful political mass. With the new system, any short-funding would have immediate effects on 90% of the households in the state. Furthermore, it would have adverse effects within all towns. Thus, the built-in political incentive is to maintain state share.

Below $47,000 household income, combined school and municipal property taxes are capped with a sliding scale (the super-circuit breaker) to

protect lower incomes from excessive taxes. This feature, retained from earlier formulas, provided a progressive dimension to the flat tax.

• Categorical Programs - Compared to other states, Vermont has few categorical programs. Special education, at about 17% of total costs, is increased from a 38% state share to a 60% state share. This area has historically and notoriously been underfunded. Technical education, also traditionally underfunded, is now (Spring 1998) being considered for major formula review. High school weights (+.25 in the student count) and poverty weights (+.25) remain unchanged but new programs for Limited English Speaking (+.20) and small schools (sliding scale) have been added.

• New Taxes - The majority of the funding has come from shifting expenses from the local property tax to the statewide property tax. However, new tax sources representing about 6% of total spending had to be garnered in order to provide the needed property tax relief. This $58 million was raised through a combination of nine smaller fees and tax adjustments including rooms and meals taxes at 9%, sales tax remaining at 5% (rather than the scheduled reduction), increasing the gasoline tax to 19 cents, and adjusting corporate income, bank franchise, telecommunications, brokerage and lottery revenues (Equal Educational Opportunity Act; 1997; Hull, 1997; VSBA/VSA, 1997).

V. Educational Quality Components

Both the courts and the legislature recognized that equal spending (or equal access to revenues) does not necessarily translate into educational excellence. The court said that having access to funds was essential but how well they were used was another matter. Further, they said, local control may be a proper method to determine how best to apply resources to solving educational problems.

The state faced the dilemma of honoring the tradition of New England town meetings and local governance while assuring a quality education for all. This balance was done through a combination of state and local initiatives.

• State Curriculum Framework - The legislature adopted the state curriculum framework but the best means of refining and implementing this framework was left to local districts. Substantial support mechanisms were provided through government and quasi governmental initiatives such as the

science and mathematics institute, the curriculum directors initiatives, professional organizations, and state assistance. The framework is based on learning skill applications in communications, problem solving, personal development and social responsibility. Necessary cognate is also included in three combined learning areas.

• Assessment - A set of state tests was adopted by the legislature and state board, primarily in even numbered grades, which used the New Standards Reference Examinations in the areas of mathematics and language arts. Social studies and science tests are now being developed and implemented. Vermont's vaunted portfolios were kept but not as part of the determination of whether districts were making adequate yearly progress.

• Standardized Achievement Tests - Use of these tests is left to local decisions. However, after content comparisons with the state curriculum framework, districts are gravitating toward using the California Test Bureau's Terra Nova examinations and the Stanford 9 achievement tests.

• Local Goal Setting and Action Plans - Local districts must array their assessment results from both state and local measures and share them with the public. These action planning forums are to address academic, social and other goals of importance to the school. Then, with community interaction, an improvement plan is to be formed.[2]

• State Standards and Adequate Yearly Progress - The state standards are shifting from the traditional input measures (square footage, number of books, cubic feet of air flow, etc.) to outcome measures. At this point (spring 1998) the Adequate Yearly Progress system is designed to be a rules based system (rather than a composite score across assessments and subject areas) which asks if progress toward student mastery of standards is being made in various areas. A typical measure would be the percentage of students with a passing score in fourth grade mathematics from one year to the next.

The appraisal will be based on state measures but local districts may also put local measures on the table for a juried qualitative decision. If progress

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[2]For those unfamiliar with Vermont, most school "districts" are town districts and have only one school. Thus, virtually every school has a strongly empowered local board. This is a strong asset in community involvement, goals development, site-based management and follow through. Central offices typically serve several towns.

is not being made on state and local goals, the state has the obligation to assist. Ultimately, the state could direct changes.

• Instruction - Professional development must be linked to the school and state goals. Instruction is garnering more attention but initiatives in these areas have not been as prominent. Teacher evaluation systems must be geared to student performance although this linkage is not yet determined.

• Other Features - The legislation also encourages early intervention strategies and literacy assessment in the second grade. Human services collaboration is required along with a statewide strategic plan. Guidelines for technology, recommendations for school system reorganization, small school economics and achievements, and opportunity to learn are examples of many related study efforts (Petit, 1997; Hull, 1997; Equal Educational Opportunity Act, 1997).

VI. The First Year of Implementation

Act 60 has been in place for less than one year. Thus, it is impossible to be definitive about the long-term success of the Equal Educational Opportunities Act. It does seem clear, however, that the long-term success of the initiative will depend upon economic and political currents as much, if not more so, than it will on the effectiveness of the finance and educational features.

At the same hour that Governor Dean signed the act in Whiting, with Amanda Brigham at his side, opponents marched into the Lamoille County Court House and filed suit against the state. They claimed, among other things, that the act violated the Declaration of Independence. The chief complaint being that the state did not have authority to institute a statewide property tax and that recapture amounted to illegal seizure (Flowers, 1997).

By March, 1998, five different suits have been filed. To date, two of these have been heard and rejected in the lower courts. In the case claiming the tax base as a town resource, the court noted that towns are an invention and sub-division of state government and have only the powers the state delegates to them. Therefore, they cannot bring suit against the state. The court further noted that taxing authority is vested in the legislature. It is doubtful that the Supreme Court will find against the system they ordered and for the old system they found unconstitutional.

Numerous opinion-editorial pieces and letters to the editor have been printed with opponents filing more letters than proponents. Nevertheless, the major newspapers are editorially on record as supporting the act. A group naming themselves "The Coalition of Municipalities" organized 28 gold town selectboards in an advocacy and political effort to repeal the act (there are 253 towns in total). Notably, the member towns are drawn from the ski based resort towns. School boards from these same gold towns are not highly represented in the opposition group. It is the local municipal power base that appears most threatened by Act 60. A ski town entrepreneur has announced that he will run for Governor on a "Repeal Act 60" platform.

While Democrats controlled both houses, the leadership went to great lengths to assure that Act 60 had bipartisan support. Nevertheless, the Act is evolving into a partisan issue for the next election. Some Republicans have announced that they intend to contest their own incumbents who voted for or otherwise supported the act. Since an overwhelming majority of towns and individual citizens benefit from the act, widespread political opposition will require voting against large financial self-interests. However, a well organized and financed campaign may succeed.

The opponents characterize themselves as for better education but this concern appears to go no further than protecting the local school by avoiding sharing property tax revenues. They argue that sharing will harm their schools although they typically spend well above state averages and at a lower tax rate. They acknowledge the problem for other towns but embrace a scheme, Educational Revenue Sharing, that former Governor Philip Hoff has pointed out is inadequate for the task and is far worse than the old foundation system. Opponents also view the act as a removal of local control. The most well-known opponents of the act are conservative Republican politicians, advocates for vouchers and home schools, and large tourist based industries (Voice for Quality Education, 1998).

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Amidst this political and public relations maelstrom, state tax officials, legislators, the commissioner of education, and a few other interested spokespeople conducted information sessions around the state throughout the fall, 1997. Opponents caravaned from one meeting to the next to raise their

objections. However, the reception for the traveling road show varied according to the town with many presentations being positive and well-received -- particularly in the towns which benefitted. Presentations in gold towns sometimes degenerated into uncivil behavior.

By November, 1997, school boards and administrators (with a few exceptions) proceeded to get to work on developing and presenting their budgets at March town meeting. Regardless of the controversy, they still faced the task of developing and presenting a responsible budget. They attended information and work sessions with an eye toward getting the needed work done.

Educators have proceeded with early implementation of the new tests to be administered in spring, 1998 and are planning town forums for the fall. Also, they are retooling inservice programs to maximize use of the assessment results with classroom teachers.

The first major test of Act 60 was to be at town meeting, the first Tuesday in March, where direct participatory democracy takes place in New England town halls. Although considerable effort was spent in attempting to organize a taxpayer revolt, only ten budgets were defeated across the state (the state average being 27). In Stowe, a prominent opposition town, citizens passed their school budget by a 2:1 majority. In two supervisory unions, with high concentrations of gold towns, budget votes were delayed to see the impact of technical revisions and "soft-landing" procedures being developed in the legislature. Local townsfolk, from rich and poor towns, were simply not willing to sacrifice their school programs for a political cause.

The second test was to see if town governments would rebel and refuse to raise the taxes required by law. A request circulated to the 28 towns in the coalition found little appetite for such a rebellion.

The next major test will be the fall, 1998 elections. The opponents will have to muster a working majority in both houses and the governor's office. Several organizations have been formed which have proven themselves capable of raising significant political funds in opposition to the act.

VII. Reform and Equity: Will Act 60 Work?

In the first year, poor towns moderately increased their spending and encountered approval at the polls. Gold towns cut their budgets but did not engage in the wholesale lay-offs and program cuts predicted by the dire warnings of the opponents. They also passed their budgets. Thus, while empirical data will not be available until the summer, financial equity appears to be emerging.

Beyond the political, the future questions regarding Act 60 will likely revolve around the following issues:

- Will the state maintain their funding share? In 1998, the state has emerged from an economic slump and revenues are high. Will the state share be maintained through future economic cycles? Act 60 is designed to have equitable negative effects on all towns and citizens if under-funded. Will this covenant be upheld by future legislatures?
- Will the public confidence and support in public education be sustained? A case for religious school tuition is now before the state supreme court and advocates for private school vouchers and home-schooling press their initiatives.
- Can the state department of education deliver on the myriad requirements, task forces and implementation strategies? Like most states, politicians cry for "cutting state government and bureaucratic bloat." However, a viable state agency is necessary for successful implementation.
- Will necessary appropriations be provided for the assessment program, special education, technical education and other less prominent spots which have a cumulative impact on the whole?
- Will local districts truly transform the assessment results into better instruction? Will education actually be better as a result? The research literature is not clear than assessment and planning models have provided the results claimed. Perhaps educational quality is the most important but least recognized component.

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The preceding section, first year implementation, was primarily about the politics of reform and equity as contrasted with whether the Act will provide better education for all students. Theoretically, Act 60 will deliver on true financial equity and will assure an adequate financial educational opportunity for all. Whether the educational components will deliver changes in classrooms is yet to be seen.

In a time when society seems to fragment into isolated factions, the future of the Equal Educational Opportunity Act will be determined more by the politics of equity, whether the citizenry embraces the concepts of equity, and whether we as a state define and uphold a common good.

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